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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

SEDRICK D. BLAKE, CPA  
Audit/Fiscal Executive

*Internal Audit Section*

Carnahan Courthouse Building  
1114 Market St., Room 642  
St. Louis, Missouri 63101  
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May 11, 2007

William Berry  
VP Administrative Services  
St. Charles Community College  
4601 Mid Rivers Mall Drive  
St. Peters, MO 63376

RE: Fiscal Monitoring Report of St. Charles Community College  
(Project #2007-SLATE 27)

Dear Mr. Berry:

Enclosed is a report of our fiscal monitoring review of St. Charles Community College (Contract #409-07) for the period July 1, 2006 through February 28, 2007. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of St. Charles Community College. Our fieldwork was completed on April 11, 2007.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the St. Louis Agency on Training and Employment to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,

Sedrick D. Blake, CPA  
Audit / Fiscal Executive

Enclosure

cc: Edward T. Jones, Executive Director, SLATE  
Kim Neske, Fiscal Manager, SLATE



# CITY OF ST. LOUIS

***ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)***

***ST. CHARLES COMMUNITY COLLEGE  
WORKFORCE INVESTMENT ACT (WIA)***

***ADULT PROGRAM***

***CFDA #17.258***

***CONTRACT #409-07***

***DOCUMENT #54773***

***FISCAL MONITORING REVIEW***

***JULY 1, 2006 THROUGH FEBRUARY 28, 2007***

***PROJECT #2007-SLATE27***

***DATE ISSUED: MAY 11, 2007***



***Prepared by:  
The Internal Audit Section***

# OFFICE OF THE COMPTROLLER

***Honorable Darlene Green, Comptroller***

**CITY OF ST. LOUIS**  
**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)**  
**ST. CHARLES COMMUNITY COLLEGE**  
**CONTRACT #409-07**  
**DOCUMENT #54773**  
**FISCAL MONITORING REVIEW**  
**JULY 1, 2006 THROUGH FEBRUARY 28, 2007**

**TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Page(s)</u></b>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
CONCLUSION AND SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

**CITY OF ST. LOUIS  
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)  
ST. CHARLES COMMUNITY COLLEGE  
CONTRACT #409-07  
DOCUMENT #54773  
FISCAL MONITORING REVIEW  
JULY 1, 2006 THROUGH FEBRUARY 28, 2007**

**INTRODUCTION**

**Background**

**Contract Name:** St. Charles Community College

**Contract Program:** WIA Adult Program CFDA #17.258

**Contract Number:** 409-07

**Contract Period:** July 1, 2006 through June 30, 2007

**Contract Amount:** \$55,167.20

This contract provides funds through the St. Louis Agency on Training and Employment (SLATE) to St. Charles Community College for its Workforce Investment Act Project. The funds are provided for the services of a Retention Coach for Nursing Students. The Retention Coach engages in a number of activities both before and during the tenure of each nursing candidate.

**Purpose**

The purpose of this fiscal monitoring review was to determine St. Charles Community College's (Contract #409-07) compliance with federal, state and local SLATE requirements for the period July 1, 2006 through February 28, 2007. We will make recommendations for improvements, if necessary.

**Scope and Methodology**

We made inquiries regarding St. Charles Community College's internal controls relating to the grant administered by the St. Louis Agency on Training and Employment (SLATE), tested evidence supporting the reports the agency submitted to SLATE and performed other procedures considered necessary. Our fieldwork was completed on April 11, 2007.

**CITY OF ST. LOUIS  
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)  
ST. CHARLES COMMUNITY COLLEGE  
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FISCAL MONITORING REVIEW  
JULY 1, 2006 THROUGH FEBRUARY 28, 2007**

**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that St. Charles Community College did not fully complied with federal, state and local SLATE requirements.

**Status of Prior Observations**

This is the first fiscal monitoring review of St. Charles Community College conducted by the Comptroller's office, Internal Audit Section. There are no prior observations.

**A-133 Status**

The Agency did have total expenditures of federal awards of greater than \$500,000 for the fiscal year ended June 30, 2006. The A-133 audit for FYE June 30, 2006 identified no reportable conditions during the audit of the financial statements. An unqualified opinion was rendered on the general purpose financial statements. A **qualified** opinion was rendered on the report on compliance for the major federal awards. There were material audit findings disclosed during the audit of major federal award programs; however, they were not related to the SLATE grant. The Agency qualified as a low-risk auditee as defined in OMB Circular A-133.

The Agency's A-133 report, issued August 10, 2006, shows no federal funds passed through the City of St. Louis Agency on Training and Employment for the period ended June 30, 2006. The City of St. Louis' A-133 audit showed the same thing. Therefore, IAS did not perform a review of the Agency's A-133 report for the period ended June 30, 2006.

**Summary of Current Observations**

There are no current observations.

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INTERNAL AUDIT SECTION  
REPORT GUIDE SHEET

DISTRIBUTE

2007-11-20

REPORT TITLE: FISCAL MONITORING REVIEW

PROJECT NUMBER: 2007-SLATE27

SCOPE: Reviewed 07/01/06 through 01/31/07

CONTRACT PERIOD: 07/06 through 06/07

AGENCY: St. Charles Community College

CONTRACT NUMBER(S): 409-07

Signature

Date

R	Initial Submission:	<u>T. Donovan</u>	<u>4-11-7</u>
E	Auditor II Review:	<u>Jeremy Holtz</u>	<u>04/13/07</u>
P	Audit Supervisor Review:	<u>Charles Schroeder</u>	<u>4-19-7</u>
O	Audit Manager Review:	<u>[Signature]</u>	<u>5/14/07</u>
R	Proof Reading:		
T	Audit Manager Sign-Off:	<u>[Signature]</u>	<u>5/14/07</u>

REPORT DISTRIBUTION

DELIVERABLES

- (1) Tom Jones, Executive Director, SLATE
- (2) William Berry, VP Administrative Services, St. Charles Community College
- (3) Kim Neske, Fiscal Manager, SLATE
- (4) IAS Workpaper Files to Charles Schroeder, Internal Audit Supervisor
- (5) File
- (6) \_\_\_\_\_
- (7) \_\_\_\_\_

Report	<input checked="" type="checkbox"/>
Flowcharts	<input type="checkbox"/>
Survey Results	<input type="checkbox"/>
Survey	<input checked="" type="checkbox"/>

FINAL REPORT RELEASE

The report(s) described above was (were) released by me after all appropriate levels of review were complete.

Seamus P. Blake

Signature

5/14/07

Date